G.R.S. IX—5]

Previous references.

P & S 26-22 (7 to 9)

1922-23
(Press & Stationery

File No. 26 of 22
Serial Nos. 6, 7A, 8A & 7B

Later references.

P&S. 58—23 (1, 2+3
" 59—24 to 82
" 48—27 (1 to 2)
" 34—27 (1 to 8)
" 39—31 to 41-2

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. Five only

Part B for October 1923

SUBJECT

Shortage in the Government Press
(Stores Branch)

Sl. 9A) To

The Superintendent, Govt. Printing
" Comptroller to Govt.
No. E 1172 dated the 8th Octr'1923

Directs that the Superintendent, Govt. Printng, should in future arrange for an annual stock taking of the Stores of the Press at the end of each official year and report the result to Government.

19[illegible]23

GENERAL AND REVENUE SECRETARIAT.

(P&S)

NOTES.

File No.

FILE HEADING.

Shortages in the Press store.

From

The Comptroller.

No. 243-4/AD Dated 7.12.22. Received 9.12.22

Diary No. 2600	Enclos.	Spare Copies.	Serial No. 6

BRIEF ABSTRACT OF LETTER.

Forwarding a detailed report of the audit of the accounts of the Press Store from 1st Feby 1917 to 29th Feby 1920 & submitting a revised list of shortages & excesses found.

NOTES AND ORDERS.

The statement of shortages & excesses accompanying the audit report varies considerably both in quantity & valuation from the statement prepared by the Press office in Feby 20 by actual stock taking at the time

G. R. S. III-2]

General and Revenue Secretariat.

P&S File No. 26 of 1922-23.

Serial No.

2) The replies & remarks of the Supdt. Govt Printing, to the irregularities & discrepancies noticed in the audit report ~~may be obtained~~ with the Comptroller's remarks thereon may perhaps be called for -

3) The audit report discloses ~~[illegible]~~ lack of proper System & Care in maintaining the Stock accounts & the entire absence of any periodical stock taking - A revised form for the accounts is suggested & an annual stock taking is recommended - In order that the future accounts may be Satisfactory it may perhaps be ordered that, just as in the case of the St. Depot, the actual stock on hand should be counted at the beginning of each Calendar year & a ~~before~~ statement of stock together with explanations for discrepancies between the actual & book balances, may be Subd to Govt in January of each year - As a start the ~~actual~~ stock may be Counted in January 1923.

4) As regards the form in which the accounts should be maintained, ~~it was pointed out~~

NOTE—Contn. sheet.

Serial No.

the Suggestion made in the audit report may perhaps be adopted.

5) Subd for orders.

13.12.22

Gen. Secy.

Rect 14/12

28/12/22

5705-389
13.1.23

6) The State of affairs disclosed by the Audit Report reflects no credit on the administration of the Dept. It is quite clear that books were not properly maintained, that no balances were periodically struck & cast but not checked that there was no periodical stock taking at all. It was not otherwise to have deputed Mr. Reid who was in charge of the Stock Section & check the stock. Registers shd be regularly maintained, balances struck every month & the stock verified at the end of every official year. What is the Supdt's explanation if any?

Rect
13.1.23

13.1.23

NOTE—Contn. sheet.

G. R. S. III-2]

General and Revenue Secretariat.

P & S File No. 26 of 1922.

Serial No.

7) A draft enquiring is put up.

Sd/ 17.1.23

Issue
sd/
17/1

7A To The Comptroller.
No 4419 & 17.1.23
with ref to 6516 regarding to
forward the explanation if any
of the Supdt., Govt Press on the
several points raised in the audit
Report.
No. 4418 & 17-1-23
To. The Supdt., Govt Pty
Pr.
From
The Comptroller.
No. LAD 300 & 27-1-23
States that the Explanation regarding
has not been received will be forwarded
on receipt of the same.
Sd/-
8) The promised report together with
the Explanation of the Supdt will be
awaited.
Sd/- 27/1/23 by -

sd/
6/2

6/2/27

NOTE—Contn. sheet.

G. R. S. III-21

General and Revenue Secretariat. | P/S File No. 26 of 1922-23

Serial No. 8

From The Comptroller No. L.A.D. 102 & 24 dtd 31/7/23 forwarding the reply of the Supdt to the points raised in the note on the audit of the Govt Press Store.

Q? Enquiry Subd with reference to the Member minute of 15.1.23 (para 6 above)

31.7.23

(1) The suggestions made in the office note dated 13.12.22 are for orders. The Supdt has stated that the stock would be counted at the end of June 23, whether he has done it or not so, why it has not been submitted for the information of Govt may be ascertained. In the circumstances explained in the last para of the Comptroller's note it is not possible to locate the responsibility for the loss. Of periodical stock-taking has been insisted upon [illegible] & stock has been counted when there was a change of Storekeepers, the officers in fixing the responsibility would not have been felt. Even the stock-taking in Feb 20, has been very perfunctorily done. It is not possible

NOTE—Contn. sheet.

G. R. S. III-21

General and Revenue Secretariat.

PLS File No. 26 of 1923-24

Serial No.

to say ~~[illegible]~~ that the actual loss is the Supdt may be directed to ~~[illegible]~~ arrange for an up-to-date Stock-taking (if he has not already done so till the end of June) & the Comptroller may be requested to arrange for the audit of the Stores section with a view to see how far the defects noticed have been rectified & what precautions are being taken for the proper maintenance of the accounts. As regards the loss reported by the Comptroller, there is no other alternative but to write it off.

Sd/ 15/9

This file has been kindly obtained on submission on 15/9

(11) The explanation offered by the Supdt is vague & unsatisfactory. The suggestions made in the Audit Report for the improvement of the Audit may be ordered to be adopted. Also, the annual stock-taking - at the end of June - should be insisted upon, the report being received by the 15th of July. The deficiencies may be written off.

Please submit on 2nd in second week of Oct. 15/9

2nd Oct. 22/9

NOTE—Contn. sheet.

383
17.9.23.

G. I/S. 111-21

General and Revenue Secretariat.

P & S File No. 21 of 1922

Serial No.	
	Subd with a draft. The excess & deficiencies noticed with report relate 27/28 9-23 to an intermediary period without any refce to present actuals -
11 1.10.23.	11 Member
9.	No. E 1172-3 & 8. 10. 23 from To the Comptroller to Asst Supdt Govt Printing Reviews the report on the audit of the accounts of the Stores Branch of the Govt Press and requests the Comptroller to have the entire accounts of the Press examined by a senior auditor with a view to see how far the defects noticed have been rectified then.
Rec'd 16/10	

NOTE—Contn. sheet.

Lun 500

WD 242—GPB—1,000—9-5-18

No. 3/2670 Enc. one file

OFFICE OF THE SUPERINTENDENT,
GOVERNMENT PRESS,

Dated Bangalore 11th June 1920.

COMPTROLLER'S OFFICE
15 JUN 1920
BANGALORE.

FROM

D. B. RAMACHANDRA MUDALIAR, Esq.,
SUPERINTENDENT, GOVERNMENT PRESS,
BANGALORE.

To

T. Satyaraj Chetty, Esq., B.
Comptroller to the Government of Mysore,
BANGALORE.

SIR,

Sir,
There are no important points for mention by Govt. Hence filed for next audit's reference
W 7/20 7-8-20

With reference to your letter No. 360/L.A.L. dated 14th May 1920 forwarding for my information and necessary acti the Note on the Audit of the Accounts of the Government Printi Bangalore, from August 1918 to the end of November 1919, I hav the honon to state as follows:-

Part I. The defects and irregularities pointed out during the previous audit have been remidied.

Part II. Arrangements have been made to prevent rec rence and needful orders hav been immediately issued for the safe custody of t Book Advance amount in the office chest which syster is working satisfactorily.

4. Cash book. (1) The actual date of receipt of cash in the Cash section was on 26-5-19 and 2-4-19 respectively which amounts were credited in the Cash book on those dates.

(2) T. bill No. 384-6-1 was sent to Comptroller's office for audit, but payment authorized was for R83-14-1 disallowing a sum of amount actually received and disbursed.

Rupees 84-6-1 was the travelling allowance book originally entry wrongly entered in the cash book instead of

5. ACQUITTANCE ROLL. (6) Different dates on which disbursements are made are being noted in the acquittance roll.

6. REGISTER OF PIECE WORKERS. (15) Orders of the Superintendent or the Asst Superintendent are being obtained for printing - spare copies of the Gazette on the vouchers.

7. LINE ACCOUNTS. (17 & 18) The differences in calculation viz., R$. 5-12-7 were charged and paid to the parties during the month of January 1920 and a sum of annas 0-13-0 has been short-drawn from the pay of the official in January 1920.

8. BILLER'S ACCOUNTS. (19 & 20) The short payment of annas 0-4-3 was added in January pay bill of 1920 and paid.

(20) The excess payment of R$.6-10-6 was recovered by - deducting from the P.W. January pay bill of 1920.

9. Abstract register of overtime payment. (22) Henceforward Branch Press overtime abstracts will be obtained.

10. REGISTER SHOWING THE DEPARTMENTAL & PRIVATE WORK DONE IN THE PRESS WITH BILL OF COST.

Works done subsequent to 14th October 1919 have been posted from the Abstract Register up-to-date.

11. JOB COST SHEET BILLS.(a) Job cost sheets for the period from July to November. (19) Have been prepared.

(b) For want of printed books of job cost sheet working was done in slip papers.

(c) Job cost sheets and bills have been prepared for works carried out during 1918-19.

12. ARREARS OUTSTANDING. A sum of R$.730-10-2 out of 882-1-8 have been recovered and necessary action taken for the speedy recoveries of the outstanding arrears.

13. REGISTER SHOWING DEPARTMENTAL WORK DONE BY PRIVATE PRESS.

(52) Much difficulty is being experienced in procuring sufficient supplies of different kinds of paper from the

from the manufacturers in good time causing serious inconvenience to State Supply; hence the suggestion does not seem feasible under the present state of affairs.

14. ACCOUNT OF BOOKS PURCHASED & SUPPLIED TO BRITISH MUSEUM, LONDON

(16) Petty Book Depot Keepers refuse to grant receipts for books purchased from them and the clerk concerned cannot press them for the same. Hence receipts can only be obtained wherever possible.

15. STATIONERY ACCOUNT. (1) Three French Blue (colour cakes) were duly posted from the indent to the receipt book and the issue of 4 yards of Cloth-lined paper has been posted in the current account and the balance reduced.

(2) Signatures from the parties to whom stationery articles issued are being duly obtained.

(3) Necessary correction has been made in the current account for having wrongly entered the striking balance of 7 qrs. of foolscap paper 15 lbs. as 12qrs.

16. SERVICE LABEL ACCOUNTS. At this distance of time it is not possible to explain the discrepancy but careful attention is paid for the correct maintenance of the account.

17. GAZETTE ACCOUNT.

(a) Remittance Register. Reference has been made to the Treasury to furnish necessary certificate for the difference in amount, (vide Compiler's docket No. 664 dated 26/19-5-20.)

(b) The parties have been intimated regarding the excess payment made by them.

SUBSCRIPTION & ADVERTISEMENT REGISTER.

The party has been intimated to take back his money from the Treasury (Vide Compiler's No.652 dated 27-5-20.)

(c) Distribution list of free supply of Gazette has been maintained.

(d) Stock Register of Gazettes.

(1) Columns "No" of copies received and issued will be filled up from January 1920.

(2) The discrepancies were caused by the printing and Ware house Branches. The number of copies in the indent Book is correct.

18. STORE ACCOUNTS.

(1) The opening balance of one Rubbing Stone was left out by oversight to carry forward in the month of March 1919 but the necessary correction has been made. The closing balance of cotton waste was wrongly entered by oversight as 1218-8-0 instead of 1267-8-0: necessary correction has been attended to.

(2) Separate columns have been opened (one for "Sulphate of copper" and the other for "American flour.")

(3) Necessary correction has been made in posting ½ lb. or 8 Oz. instead of 2 lbs in the day book and Ledger respectivel

(4) Invoices and memos for having received the articles in stores will be produced.

(5) All dead articles issued will be entered in the dead stock account Register in future.

(6) Mr. B.K.Rangaiah Chetty has been directed · nish security immediately.

Only 50 books of gold leaf were found short while -- auditing the store accounts and not 500 books as noted in the report. The quantity of stereo blotting paper has since been added to the account.

Complete stock of store articles will be sent to Government for obtaining final orders: till then the security deposi of Rs.500/- furnished by the late Store-Keeper, Mr. Puttanniah, will not be refunded to his claimants.

19. PAPER ROOM ACCOUNT.

The discrepancies noticed between issue Register Abstract and Ledger have been corrected in the accounts for February -

The connected objection statements together with the Audit Note are returned herewith.

I have the honour to be,

Sir,

Your most obedient servant,

Superintendent,

Government Printing.

B.J.

No. 360 / 1A/20 Dated 14th May 20

From

Comptroller to the Government of His
Highness the Maharaja of Mysore.

To

The Superintendent
Govt Printing, Bloe

Sir,

I have the honor to forward herewith for your information and necessary action the note on the audit of the accounts of the Govt Printing, Bloe from Aug 18 to Nov 19 with the connected Objection Statements, and to request that the same may be kindly returned at an early date with replies to the several points referred to therein.

I have the honor to be,
Sir,
Your most obedient servant,

Draft - A.C. 14/5/20
Assistant Comptroller.

14.5.20

Vide My No. 3126 Dated 31.6.20

12—500—11-6-19.

Note on the test audit of the accounts of the Office of the Government Printing, Bangalore.

=======

Name of Auditor. Mr. M. K. Krishnaswami Iyengar.
Date of commencement of audit. 10th December 1919.
Date of completion of audit. 23rd February 1920.
Period occupied (excepting Holidays and Sundays.) 49 days

Name of the Superintendent. Mr. D.B.Ramachandra Mudali

The last audit ended on the 14th December 1918 and was for the period from July 1917 to July 1918; the present audit is for the period from August 1918 to November 1919.

Part I. Action taken on the last audit.

Orders of Government were passed on the last audit report in their proceedings Nos.24743/P&S.81-18-6 and 27310/P&S.81-18-8 dated 29th April 19 and 5th June 19 respectively.

The defects and irregularities pointed out during the previous audit but yet left unremedied and detailed in Appendix Statement "A".

Part II. Result of the current audit.

1. Check of cash balance. Cash on hand on the 10th December 19 was examined and found to agree with the cash book balance i.e., Rs.156-11-1, as detailed below:-

Imprest	Rs.75- 0- 0
Books	Rs.39- 6- 3
Portrait	Rs.21- 8- 0
Overtime allowance	Rs.20-12-10
Total	Rs.156-11-1

2. Advance of Rs.35/-, made on 14th October 1919 to Soorappa, Accountant of the Printing Office, for purchase and supply of books to the British Museum and India Office Library, London, was not found in the custody of the official in the office on the 11th December 1919.

It was reported that the money was kept by the official in his house. On the fact being brought to the notice of the Superintendent, the official was ordered to keep the book advance amount in ~~this~~ the office chest. (Vide objection item No.1)

3. The results of the current audit are embodied in the enclosed objection statements (pages 1 to 26). Important points are noted below:-

4. Cash Book.

(1) In some cases delay was noticed in crediting in the cash book, the amounts received in the office. (Vide objection items Nos. 2 and 3)

(2) Amounts other than received from the Pay Section of the Comptroller's Office and disbursed to officials were shown on both sides of the cash book (Vide objection item No.4)

5. Acquittance Roll.

Though ~~the~~ pay of certain months were disbursed and charged in the cash book on different dates, yet the dates of disbursements were not noted in the acquittance roll. (Vide objection item No.6)

6. Register of Piece Workers.

Spare copies of the Mysore Gazette were pointed without the orders of the Superintendent or the Assis-

Assistant Superintendent and wages payable for - printing the spare copies were paid in the absence of unauthenticated vouchers. (Vide objection item No.15).

7. Line Account.

On account of errors in calculation, Rs.5-12-7 were paid less and 0-13-0 more than the actual - amounts due to the establishment. (Vide objection items Nos. 17 and 18.)

8. Binders' Accounts.

Excess payment of Rs.6-10-6 and short payment of 0-4-3 were made to the Binders on account of errors in calculation. (Vide objection items Nos. 19 and 20

9. Abstract Register of Overtime Payments.

Overtime allowances for 21 hours on certain - dates were claimed by the Examiners and Deputy Examiners of the Printing Office during their deputation for Dasara Work at Mysore and half of the - allowances claimed was paid to them without obtaining the permits authorising them to work during extra hours and without ascertaining the periods during - which they worked there. (Vide objection Items No.22

Errors in calculation in different accounts noticed in the previous and present audits would have been avoided if the abstracts had been examined by responsible ministerial officer before they were finally passed.

10. Register Showing the Departmental and Private Works Done in the Press with Bill of Cost.

The works done subsequent to 14th October 1919 were not posted into the Register from Abstract Work Register.

Register.

11. Job Cost Sheets and Bills.

(a) Job Cost Sheets for the period from July to November 19 were not prepared.

(b) Bills were sent to parties though Job Cost Sheets were not posted for certain works. (Vide - objection item No.9)

(c) Job Cost Sheets and Bills have not been prepared for the works carried out during 1918-19. (Vide objection item No.10).

12. Arrears outstanding.

Bills outstanding to the extent of R.882-1-8 are enumerated ~~the~~ in statement "B" attached to the - audit note.

13. Register Showing the Departmental Works Done in Private Presses.

The system of works being entrusted to Private Presses was introduced from 23rd January 1919.

Tender rates have been obtained for all different kinds of works except for the cost of paper utilised by the Private Presses for execution of works entrusted to them.

In the bills of costs prepared by Private - Presses for works done by them only a lumpsum is - claimed on account of paper, the kind, quantity and rate are not entered in support of the value of - paper claimed by them.

On a comparison with stationery and market - rates of paper it is found that the value of paper claimed by certain Presses is nearly double that of the Government Stationery Department. (Vide objection item No.52.)

It

It is in these circumstances suggested for consideration that the quantityof paper required for a particular work may be supplied from the stationery department and the cost charged to the departments concerned.

14. Account of books purchased and supplied to British Museum London.

Payees Receipts were not obtained for the value of certain books purchased. (Vide objection item No. 16).

15. Stationery Account.

The following were the defects found in the stationery account:-

(1) Omission of receipt and issue of stationery articles in the respective books. (Vide objection items Nos. 23 and 25.)

(2) Supply of stationery articles without obtaining the signatures of those to whom supplies were made (Vide objection item No.26)

(3) Error in striking the balance (Vide objection item No.24.)

16. Service Label Account.

In October 1918, 6 pies worth of stamps were shown more under issues and in November 1918, eight annas worth of stamps less than what were actually issued. Consequently book balance at the end of November 1918 was ~~shortdrawn~~ shown to be more than the stamps on hand by 0-7-6. But at the time of examination on the 13th December 1918 the course of previous audit the book balance and the value of stamps agreed with each other. In explaining the above discrepancy the Superintendent states that the error was due to an entry of 0-7-6 being ignored in the course of

of issue of stamps. The book balance is shown more by mistake than the stock on hand ignoring the issue of stamps and now this difference was made good is not clear from the explanation. (Vide objection item No.14)

10. Gazette Account.

The following irregularities were found in the accounts of the Gazette Branch:-

(a) Remittance Register.

Treasury Certificate for Rs2-8-0 was obtained on 23rd October 18 while the amount remitted was Rs2-10-0. Necessary certificate for the difference of the amount may be obtained.

(b) Subscription and Advertisement Register.

In certain cases, more than the amounts due were recovered on account of subscription and advertisement charges. (Vide objection item Nos. 40 ~~and~~ to 43.)

In a certain case receipt No.6 dated 5th May 1918 for Rs10/- was received from ~~mileage~~ manileagee of Devangere on account of publication charge of a notice in the Gazette. Nothing was published for want of the exact notice intended to be published. No steps were taken to intimate the fact to the party enabling ~~him~~ her to claim refund of money paid by her. (Vide objection item No.50)

(c) Distribution list of free supply of Gazette with Government Orders was not maintained during the period under audit.

(d) Stock register of Gazette.

(1) Columns "No. of copies received and issued" were not filled up from January 1919.

(2) Discrepancies were found between the number of copies of Gazette shown on 23rd October 1919 in the indent book, Press Work Register, Pressmen's outturn book and stationery book of issue of paper respectively. (Vide objection item No.49)

18. Store Accounts.

The following were the defects found in the maintenance of store accounts:-

(1) Errors were found in the opening and closing balances. (Vide objection items Nos. 29 and 33)

(2) Sulphate of copper and American flour are shown under one column instead of showing them in different columns.

(3) Discrepancies were found between the invoice and receipt ledger. (Vide objection item No. 30)

(4) Certain invoices and memos with which articles were received in the stores were not produced for examination. (Vide objection item No.34)

(5) Issue of certain articles was not posted in the stock account. (Vide objection item No.35)

(6) Mr. Puttanniah, late Store Keeper died on 15th November 19 and Mr. B. K. Rangiah Chetty was appointed in his place from 22nd November 1919. He has not furnished a security of Rs.500/- as required by para 41 of the Press Manual.

The result of stock taking of stores is embodied in the statement 'C' in the prescribed form showing the differences noticed between the book balance and the actual stock found on examination.

From the above statement it may be seen that

(500) books of Gold leaf are short in the stock the cost of each book being Rs.1-4-0 and in the case of Sterio Blotting Paper, the stock on hand is more by 15 quires and 6 sheets then the book balance.

On bringing the result of stock taking to the notice of the Superintendent, he has made arrangements with one of his Assistant Superintendents to take complete stock of store articles with a view to fix the responsibility for the deficiency either on the late Store Keeper or on the present incumbant. It would be better if the security of Rs.500/- furnished by the late Store Keeper Mr. Puttanniah, is not refunded to his claimants till the final orders of Government are obtained on the result of detail stock taking and a security of Rs.500/- is immediately taken from Mr. B. K. Rangiah Chetty, the present Store Keeper.

19. Paper Room Account.

The discrepancies noticed between the Issue Register, Abstract and Ledger are noted in objection Nos. 51 and 52.

Assistant Comptroller.

Offg:

MSR/5;5:

13.5.20

Statement No. 1.

Statement showing the arrears outstanding on 30. 11. 1919

W.D No.	To whom	Bill No. & Date	amount Rs. as. ps.
	1916-17.	— —	
1283	Director of Agriculture	108 A) 17 7/16	15-8 1 6.
130	— do —	177 A) 29 11/16	
2015	Canton Press	221 A) 17 2/17	14.
	1917-18.		
1278	Mr. T. N. Srinivasa Chetty, Printer, Chikpet, Bangalore City	123 A) 31 1/18	2 8
	1918-19.		
1244	The Secy. Mysore State Life Insurance Committee	148 A) 7 6/19	5 10 4
1643	— do —	— do —	3 8 2
1500	The Manager, Vokkaligara Sangha Press, Bangalore	114 A) 12 2/19	5-
621	The Secy. Mysore State Life Insurance Committee	153 A) 7 6/19	10 14
1935	— Do —	— do —	23 6
2073	— do —	— " —	34 2 8
2118	— do —	— " —	14 2 11
	1919-20.		
166	The Secy. Exch. Committee, Mysore Economic Conference	176 A) 16 9/19	5 8 8
175	N. D. Rice Esq., Superintending Engineer	186 A) 26 9/19	8 14 3
217	The Manager, Vokkaligara Sangha Press, Bangalore	173 A) 16 9/19	2 13 6
2186	The Secy. Exch. Committee, Mysore Economic Conference	174 A) 16 9/19	1 14 5 8 6
238	— do —	177 A) 16 9/19	31 8.
1330	The Secy. Civil Service Association Bangalore	172 A) 16 9/19	5 5-
75 & 176	The Car & Wagon Supt., Bangalore	181 A) 16 9/19	40 8 7
562	Proprietor, City Press, Bangalore	193 A) 30 9/19	2 8 -
607	Proprietor, Canton Press, Bangalore	192 A) 27 9/19	8 9 7
		Total Rs.	882 1 8.

Bills 13.8.20

Items of objections outstanding in the audit note of the Government Central Press for the period from August 1918 to November 1919.

Results of audit	Explanation of the admission or of the Department.	Comptroller's Remarks
Para 9. Overtime allowance for 21 hours on certain dates was claimed by the examiners at Rupees & half of the allowance claimed was paid to them without obtaining the permits.	Henceforward Branch Heads overtime abstracts will be obtained	The circumstances under which half of the overtime allowance claimed for 21 hours was paid may be stated.
2 Para 12 Arrears outstanding — Rs 882-1-8	A sum of Rs 730-10-2 out of Rs 882-1-8 has been recovered	Necessary steps may be taken for the recovery of balance of Rs 151-7-6.
3 Para 13 - Departmental works done in Private Presses		

of Cost of paper with Regard stating the quantity, kind & scale of paper the value of paper claimed is double that of the Govt. Stationery Depot — It is suggested that the quantity of paper may be supplied from the Stationery Depot	experienced in procuring sufficient supplies of different kind of paper from the manufacturers. Hence the suggestion does not seem possible	why the scale the rate claimed is not explained.
Para - 14 - Papers receipts were not obtained for the value of certain books purchased	Petty Book Depot keepers refuse to grant receipts for books purchased from them	Necessary Certificate of payment should be given in the absence of receipts -
18. Store accounts In the course of examination of Stock it was found that 50 Gold leaf books were short - & 15 quires x 6 Sheets of Sterio blotting paper were more	Complete Stock of Store articles will be sent to Government for orders	The result of Stock taking of Store articles may be intimated to this office

D. 355—L. A. D. 11] Objection statement on the examination of the Govt. Printing Office accounts for the period from August 18 to June 1919.

D 0371—G 1 3—5,000—1 12-18

Serial No.	Description of item			Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
53	Printing in the Private Presses In the following two cases the value of paper claimed & paid was nearly double the rates allowed in the Stationery Dept & those in the Market				In consideration of the contentions raised, by the Private presses, for the quantity of paper utilized by them, it is suggested that the quantity of paper required for a particular work may be supplied by the Stationery Dept & charged for to the department Concerned as the rates are fixed for this kind of work except paper. Besides in the bills kind, quantity & rate of paper are not mentioned —		
Date	The Dept for which the work was done	Particulars of work & name of the Press	Amount paid	Amount due as per Stationery & market rates			
15-8-19	The Secretary Local Examination Office	Notification D. 210: 103 & 22.2.19 (J.C. rules) 250 copies of 16 pages each Demy Octavo Size 18 lbs Imperial Boiphat & Co 12½ quires of 2 paper	16 - -	9 12 -			
21-1-20	The Deputy Director of Commerce	Catalogue of books & blue books of the Bureau of Commercial Information Library - 200 Copies of 120 pages - Demy Octavo 24 lbs. National Press Bangalore 5 Reams & 480	120 - -	66			

Chief / Senior Auditor

Bill. Unisued Laws

Exempt

P. O. 855—L. A. D. 11] Objection statement on the examination of the Govt. Printing Office accounts for the period from August 18 to December 1919

D 0971—GPB—6,000—1-12-16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
	Paper Boards In the following cases other than the quantities of paper actually issued were taken to Abstract & Issue ledger.				
57	Date of issue / Particulars of work & to whom issued / Description of paper / Quantity issued / Quantity taken to Ledger & Abstract / Difference				
2.4.19	1478 - Arrack Printing Schedule 3 PP 7 Cwt Double Bangalore OS. Printing & Office Double 16 lbs Cobbs - Head Quarters	R 9 8 0-5-3	R 9 8 0 5 -	R 9 8 - - 3	Correspondingly increase may be made in the issue ledger & balance reduced in the receipts ledger in the next month's account.
22.4.19	2369 - The Mysore Account Code 1-77-19-2 - Egg Supply Duty 18 lbs	Printing 3-0-10	3 - 5	- - 5	
31.10.19	782 - L.T. form No: 25 K. Siddiah Badami Demy 16 lbs	75-5-6	75 15 -	- 10 -	Correspondingly decrease may be made in the issue ledger & balance increased in the receipts ledger in the next month's account.
15.10.19	1369 Huzur Secretary's Secd. Sealed Cover Postage Stamps Bakeamya	Type Writing Paper 4-3-8	4 3 18	- - 10	

Chief / Senior Auditor

Corrected in the account for February 1920

Corrected in the account for 1

1

L. A. D. 11] Objection statement on the examination of the Govt. Printing Office accounts for the period from August 18 to June 1919.

D 0371—G P B—6,000—1-12-16

Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
48 Stock Register for 16.10.1919		No authority under which 550 Copies of Kamarasa Gazette of I, II, III, & IV parts were shown as number ordered in the Stock account, may be stated.	This was entered by our staff -	✓
Kamarasa Gazette of 23.10.1919 - Part IV				
49 As per indent book 500 Copies		The cause of discrepancies in the number of Copies of Gazette shown in different accounts may be stated -	Non discrepancy was made previously & Copies recorded by our oversight. The matter is under enquiry.	
As per Paper Branch inquiries 3 Stock 500 Copies				
As per register of prices Workers earnings (Voucher of 23.10.1919) 600 Copies				
As per Warehouse Branch account 520 Copies				
50 Register of advertisements		Though this Notice was not published in the Gazette yet the party was not informed of the same. This may be done now		
Receipt No: 8 of 5.8.18 for Rs. 10 issued to Manikkaya, Dawanya				
16.2.1920.		Chief / Senior Auditor	Miss. Nilanga Sawma Despatcher	

C. O. 355—L. A. D. 11] Objection statement on the examination of the Govt Printing Office accounts for the period from August 1918 to November 1919

D 0972-GPH—6,000—1-12-16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
45	The distribution list of free supply of Gazette with Government order		This was not maintained for the period under audit. This should be opened immediately.	This will be opened	✓
46	Guide Sheet G. O. No: 1213 2 of 20.10.18 ordering that two Copies of Mysore Gazette may be supplied to Special Forest officers.		Only one copy is supplied & included in the Guide Sheet. What because of the other Copy may be stated.	One address needs from Postal with all wch. not come again. The correct address is not yet received & no Complaints from the Postal.	✓
47	Stock Register of Gazette Copies. Columns "No: of Copies received" "No: of Copies issued"		These columns were not filled up from January 1919. In future these Columns should be filled up.	These will be filled up in future	

Chief / Senior Auditor

Objection statement on the examination of the Govt. Treasury Office accounts for the period from August 18 to November 19 (2)

D 0872—GPB—6,000—1-12-16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
	Subscription Register				
	Tumkur District				
40	Tipptur Taluk Treasury		As the subscription is only Rs. 7, it may be stated why the party was not intimated of the excess payment of 8 annas.	The party will be intimated about it.	/
	Receipt of 7.9.18				
	for Rs. 7-8-0 issued				
	to Hanumanthiah,				
	Pensioned Police Jamedar				
	Mayasandra for Subscription				
	English & Kannada Copies				
	of Gazette for one year				
	from 10.9.1918				
	Register of Advertisements				
41	Receipt Nos 16 & 17 of		It may be explained why 11 Rs. were received	— Do —	
	17 & 19.11.19 for Rs. 10-11		from the party while		
	respectively issued		the advertisement		
	to Messrs K.B. Puttappa		charges for 12 lines		
	& Brothers Bangalore		at 8 as per line come		
	City —		to Rs. 6. The excess payment		
	Page 559 of Mysore Gazette		may be intimated to		
	of 20.11.19 — Part VI		the party.		

Chief / Senior Auditor

C. O. 355—L. A. D. 11] Objection statement on the examination of the Government Printing Office accounts for the period from August 18 to December 19

D 0072—GPB—5,000—1-12-16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
	Gazette Branch				
	Remittance Register				
38					
23-10-1918	Messrs Kanga & Co. Limited Merchant, Jaffna Stock surrendered on account of Subscription for Gazette	2 10	Why Treasury Certificate was obtained for Rs. 2-8-0 may be stated Correct Certificate may now be obtained.	Treasury office to be informed about this.	
39	Subscription register.				
	Receipt No. 24 of 12-2-19 for Rs. 6 issued to Messrs Blackie & Sons Ltd. India for Supplying Parts IV & V of English Gazette for one year		The Subscription Comes to Rs. 5 as detailed below :- Part IV — 2 Rs Part V — 1 Re Postage 2 Rs Total Rs. 5 It was to be stated why the excess Rs. 1 was not refunded to the party	This was under Correspondence which the Party Requested to supply Part VI. The charges were as now Claimed	

Chief / Senior Auditor

C. O. 355—L. A. D. 11]

Objection statement on the examination of the Government Printing accounts for the period from August 18 to Nov. 1919

(19)

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
Date of issue	Kind & quality of articles				
13.10.19	1 oil Can				
14.10.19	1 Penny knife				
	1 Scissors				
	1 Hammer				
	1 Badkin				
15.10.19	1 Penny Brass Chase				
	1 Tongs				
29.10.19	1½ pounds Long lead - 1.25				
	Contractors Bill Book				
36					
Bill No: 73	dy 22.11.19 of Messrs T. A. Abdul Gaffar & Brothers, Contractors Bangalore City — :		Rs 142-5-0 instead of 145-6-6 issued to the Contractor. The difference of 3.1.6 may be paid to him. Since the tender rate is only 14 as the excess payment of 4 as may be recovered from him		This will be paid in his next bill.
	198 yds of 2nd Sort Calico at 0-11-9 a yard				
37					
Bill No: —	dy 3.12.19 of Messrs Hajee Abdul Rahiman Sahib & Sons Bangalore 2 lbs of Lasso were charged at Re. per. lbs				This will be deducted in his next bill.

Chief Auditor

Auditor

Superintendent
Government Printing
14.2.20

C. O. 355—L. A. D. 11] Objection statement on the examination of the Government Printing accounts for the period from August 18 to December

D 0372—PJB—6,000—1-12-16

Seria	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
34	In the following Cases record. Contractors invoices with which the articles were received in the Stores were not produced for audit.				
Date	No. From whom Kind of article	Number of articles			
2.4.19	173 Standing Brevier Minion Type	114 lbs	Invoices may be procured & placed before next audit.		NOTED.
	174 M/s Vijaya Works Madras Brass gallys	150			
10.6.19	196 Messrs Wilson & Co Madras Printing Roll & Rule No. 2.	200			
10.10.19	Monotype Corporation Monotype Body Arc Pin Plate	480 /			
23.10.19	Bourke Press ½ pt. Type old Pica	100 lbs			
27.10.19	Pie Bourke old Minion type	649 lbs			
35	The following issues were not posted in the Stores account Kind & quantity of articles		Issues of articles may be posted in the Stores account.		In future all dead articles issued will be entered in the dead Stock Register.
Date of issue					
3.4.19	2 lbs of 10 pt Letters				
9.4.19	3 Corners files - 3				
7.4.19	1 oil Can				

Chief / Senior Auditor

C. O. 355—L. A. D. 11] Objection statement on the examination of the Government Printing accounts for the period from August to November

D 037/ GPH—6,000—1-12-16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
	Receipt Ledger.		½ lb or 8 oz instead of 2 lbs was posted in the Day Book & Ledger. Necessary correction may be made in the next month's account.		Attended to.
30	Invoice No: 12 from Hajee Abdul Rahiman Sahib & Sons - Bangalore ½ lb Laddu — 2 lbs				
31	28.4.19 - Sulphate of Copper	10 lbs	This has been shown in the ledger under "American flour". Separate Column may be opened in the ledger		Will be ✓
32	1.5.19 — old Minion Type	665 lbs	Why the type is shown both in the Receipt Ledger & Dead Stock type's list may be stated		This is a clerical error. ✓
33	Closing Balance.				
1.5.1919	Cotton waste	Opening Balance 1267 8	closing balance While there is no receipt during the month it may be stated as 1268-8 & same shown as closing bala		Clerical error correction. Attended to

Chief / Auditor
or

Necessary Correction may be made

 Objection statement on the examination of the Government Printing accounts for the period from August 1918 to November 19 (16)

D 097—GPB—5,000—1-12-16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
	Stationery accounts (Continued)		Why this was omitted in the issue register may be stated through enquiry in the Store accounts.		This was caused by oversight
27	**Issue Register** 12 Crore quills issued to J. Ramaswamachar on 25-6-19				
28	The following errors were found in striking the balances in the receipts register:				
Month	Kind of articles	Balance entered	Correct balance	Necessary Corrections may be made in the next months account.	Necessary corrections have been made in the next month's account.
April 19	Thread white	one reel	Nil		
		R 9-8	R 9-8		
October 19	Typewriting paper	1-6-0	1-10-0		
	Store Branch				
29.	**Opening Balance**		It may be stated only one Stone had been shown as opening balance in April 19 while there was no balance in March 19 Necessary correction may be made.		This was left out to be brought forward by oversight in the month of March 1919. Necessary correction is made.
April 19	Rubbing Stone — 1				

Chief / Senior Auditor

C. O. 355—L. A. D. 11] Objection statement on the examination of the Govt. Printing Office accounts for the period from August 18 to June 1919

D 0371—GPH—6,000—1-12-16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
25	Stationery Issue Registr April 1919—4 yds. of Cloth-lined paper issued to Confidential branch for packing Question papers		The issue of 4 yds. may not shown in the Stores Registr under issues. The same may be posted in the Current and the balance reduced.		Allowed
26.	(1) Gazetted Kanungos Section (2) Printing School (3) Inspector (4) General Education		Stationery articles are supplied in extra & shown in the issue Registr without taking the signatures of those to whom supplies are made. No supply of Stationery article should be made without taking the signature of the official.		Noted.

Chief / Senior Auditor

Sd/- Illegible

Typist

C. O. 355—[L. A. D. 11] Objection statement on the examination of the Govt. Printing Office accounts for the period from August 1918 to [illegible]

D 0971—G P P—6,000—1-12-16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
			for audit. In future entries of orders of the Superintendent for the extra work worked by the officials of Mysore during Dasara may be obtained & produced for audit.		
23	Receipt book of Stationery articles. Indent for 1918-1919 September 1918		3 French Blue were not posted from the Indent into receipt book. This may be posted in the next month's account or may be explained		Noted
24 September	Foolscap. 4c. 2m 15 Lbs	2 4 8	there 12 quires instead of 7 quires were shown in the account may be stated		By oversight and necessary corrections have been made.
	Opening balance	0 2 -	Necessary Correction		
	Receipt	0 5 -	may be made in the Contract		
	Total	- 7 -	accounts.		

Chief / Senior Auditor

C. O. 355—L. A. D. 11] Objection statement on the examination of the Govt. Printing Office accounts for the period from August 18 to October 1919

D 0371—5 PB—6,030—1-12-16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
21	Abstract Return of overtime payments for October 1919. Rangadoss - Peon Rs. 15 8 to 11 A.M. - 15.10.19 one unit of 3 hours		The unit was not posted in the abstract from the register of overtime allowance Annas 0-3-10, being the half of his pay for one unit, left out by mistake, may be paid to him		0-3-10 Annas ~~fourteen~~ was included in overtime bill in January 1920.
22	Mysore Branch Press Memo No: 334 d/1.11.19 submitting a statement of extra units earned by the examiners & Deputy examiners of the Central Press Bangalore who were Deputed at Mysore for Satara work.		Units i.e 21 hours a day were claimed in the statement for certain days. The Superintendent had ordered that 50% of the amounts claimed may be paid to them Authenticated Records permitting them to work extra units were not produced		Hence forward Branch Press Extracts will be obtained

Chief / Senior Auditor

C. O. 355—L. A. D. 11] Objection statement on the examination of the Govt. Printing Office accounts for the period from August 1918 to June 1919

D 0371—G2B—6,000—1 12.16

Serial no.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
Work Docket No. 02236	Particulars: Form no. 21 Chalan books of Food Supply; 100 Sheets D.C. Stiff; Cover 100 books at 8 p.s. — Amount one: 4-2-8 — Amount paid: 4 2 6 — Amount payable: 8-7 0 3 11; - - 2				
01026	Registration No. 5; Squires Demy Stiff; Cover 8 books at 0-1-2 — Amount one: 0-9-4 — Amount paid: 0 9 2; Total 0 4 3 — Amount payable: - - 2				
20	In the following cases excess payments were made on account of error in calculation:				
Work Docket No. 1/April 1919 Gazette of Cochin	Particulars: 9603 D.C. 60-18-4 dt 31-3-19 10 P.P. D.C. Stitched 25 at 2as per 100 — Amount due: 0-0-6 — Amount paid: - 6 - — Amount to be recovered: - 5 6		The excess amount of Rs. 6-10-6 may be recovered by deducting from next months' binder account -		The excess amount of Rs 6/10-6 was recovered by deducting from the Price Work Bill for January 1920
01223	Municipal Indian appendix 2-100 Sheets D.C. Stiff Cover 150 books at 8 p.s. — Amount due: 6-4-0 — Amount paid: 6 5 - — Amount to be recovered: - 1 -				
1063	Mysore Account Code Volume II - 35-4 pages Demy 4 - 1/8 Calico 1/8 1200 Copies at 0-1-11 each was 2as — Amount due: 44-12-0 — Amount paid: 150 - - — Amount to be recovered: 6 4 -		Chief / Senior Auditor		
		Total 6 10 6			

C. O. 355—L. A. D. 11] Objection statement on the examination of the Govt Printing Office accounts for the period from August 18 to November 1919

D 0971 6 GPB—6,090—1-12-16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
18.	Line Account for October 1919 (Continued)				
Particulars	Amount due / Amount paid	Amount paid in excess			
S. A. Daly	Small Pica-35y 4·9·7 / 5 5 5	— 11 10	Annas 13 may be reconciled from the official rendered in the Cash book.		The sum of annas 0-13-0 has been short drawn from the pay of the Official during the month of January 1920.
	Long Primer 6·5·4 / 6 6 6	— 1 2			
		0 13 0			
19.	Receipts of Binders accounts.	—			
	In the following cases less payments than what were due were made on account of error in Calculation.				
April 1919	Particulars / Amount due / Amount paid	Amount payable	0·4·3 may be added to the Binders' account & paid to them		Add to Binders' Account in January 1920
Work Docket Nos 1779 to 1890	details work upto 16·15·3 / 16 14 3	— 1 —			
October 1919 9339	Forest No: 12-9150 perforations at 0·2·6 } 1-7-2 / 1 6 6	— — 8			
Pen-ruling 2132	Cover to 35 at 0-1-3 2·11·9 / 2 9 9	— 2 —			
	Report of the Admr Lock ups for 1918 42 pages D.C. paper Cover at 11 as per 100 } 1-9-3 / 1 9 —	— — 3			
		20 Cal C·O — 3 11	Chief / Senior Auditor		

C. & C. 666 L. A. D. 11] Objection statement on the examination of the Govt Printing Office accounts for the period from August 18 to December 1919

D 0971—GPB—6,000—1-12-16

Serial No.	Description of item				Amount placed under objection			Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
16	Account of books purchased & supplied to the British Museum & India Office Library London.									
Date	Name of the book		Value.							
6.12.18	Bak the Sanderha No: 4		- 3 -					Payee's receipts have not been obtained & produced for audit the failure to payment should be made without obtaining payees receipts.		Noted
26.3.19	2 Copies of a Memorial on the position of the Native States in the Empire		1 - -							
-do-	Satika Ghanadanadhi Vidhiyaka		0 12 6							
24.4.19	Vidyanichara		- 1 -							
-do-	Life of Rev. T. Ananda Rao		- 1 -							
15.8.19	Price Secondary Edn in Kanara		- 1 -							
17	Line Account for April 19							The difference of amounts between amounts due & paid on account of error in Calculation may be paid to the officials Concerned.		The differences in calculation were charged and paid to the officials during the month of January 1920.
Particulars		Amount due	Amount paid		Amount payable					
O. In. Ry appa. Low Prices W.D. Nos 0875 & 04343		1-3-9	- 8	8	-	11	1			
O. Neelakanta - Vica. 8 Minion. 703 October 19		1-10-7	1	- 4	0	10	3			
Appa.	Vica 379	4-7-1	3	4	1	2	9			
-do	Small Primer 605	8-11-3	5	6	3	4	6			
					5	12	7			

Chief / Senior Auditor

C. O. 355—L. A. D. 11] Objection statement on the examination of the Government Printing accounts for the period from August to October 1919

D 0971 J.P.B. 5,000 1-12-16

Serial No.	Description of item			Amount placed under objection			Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
15	Registrs of Piece Workers.								
	The following are some of the many instances in which vouchers for having printed spare copies of Gazette portions during April & October 1919, were not signed by the Superintendent or Assistant Supdt.								
Names of Piece Workers	Particulars April 1919	Copies	Rs.	As.	Amount Rs.	As. P.	The authority under which the spare copies of Gazette portions were printed		Noted and in future orders will be obtained for printing spare copies.
	1. Legis. Notification of 1/4/19	202	-		0	0 9			
	do.	202	1		-	1 9	without obtaining		
	do.	202	1		-	1 9	the sanction of the		
	do.	202	1		-	1 9	Supdt may be stated		
	Govt House tender form of 28/3/19	102			-	- 9	In future no voucher		
	Major Forest Notification 25/9/19	102			-	- 9	should be admitted		
	October 1919						by the office branch		
Abdulla Lingnatawlia	Major Forest Letter of 27/9/19	100			-	- 11	if it is not supported		
	do Jute Dy Notification 27/9/19	102			-	- 11	by the Supdt or		
	Edn Notification of 2.10.19	102			-	- 11	or Assistant Supdt.		
	Imperial Bank Affairs 9/10/19	22			-	- 11			
	Hague Sht of 10.10.19	42			-	- 11			
	Edn Notification of 24/9/19	2400			1	9 5			

Chief / Senior Auditor

D. 355—L. A. D. 11] Objection statement on the examination of the Govt Printing accounts for the period from August 18 to Nov 1918

D 0371—18 PB—5,000—1-12-16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
14	Service Label Accounts - Issues.				
Period	As per details	Total issue entered in the book	Diffce	Though there should be a net difference of 0-7-6 between the book balance & actual stock of Stamps on account error in totalling under issues yet it may be explained how the book balance & actual Stamps i.e 8-11-9 were made to agree on 13-12-18 at the time of examination during the postmen's audit	The error may be due to an entry of 0-7-6 being ignored altogether in the course of issue of Service postage Stamps in some item, which amount cannot be traced now. The account will be maintained more carefully in future.
2-10-18 to 28-10-18	12-12-0	12 12 6	+ - - 6		
1-11-18 to 20-11-18	9-3-6	8 11 6	- - 8 -		
					26th Jany 1920

Mit. Hon Auditor General

~~Chief~~ ~~Senior~~ Auditor

Superintendent
Govt Printing

Approved

F. O. 355—L. A. D. 11] Objection statement on the examination of the Govt. Printing accounts for the period from August 18 to Nov 1919

D 0971—G P B—6,000—1-12-16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
11	Rejistii of Piice Workers for April 19		Want of Vouchers.		
V. D. No.	Names of Piice Workers Kind of Work Amount		Vouchers may be produced & placed before Audit.	Yes produced	
1828	S. Abdulla & R. Pampapathi G.O. No. 1947-82				
	75·3·19 — 513 impressions	- 2 3			
12	In the following Cases Vouchers ferere not Signed by the Asst. Supdt		Signatures may be obtained for the Counselled Vouchers —	This has been done.	
Voucher No.	No. of impressions Amount				
1876	358	- 1 6			
1834	428	- 1 6			
1893	458	- 1 6			
661-12	2 forms 1260-3	1 - 6			
600-1	600-1	- 3 3			
1963	400-1	- 2 6			
13	Rejistii of Piice Workers for October 19		Wages for 2000 at 0·3·9 Come to 0·7·6 Rics 3 may be recovered.	This will be shortdrawn in the next piece work pay bill	
V. D. No.	Names of Piice Workers No. of impressions Wages at 0·3·9 per 1000				
1752	Abdul Hafeej and Chinnatambi 2000	0 7 9	Chief Auditor		

C. O. 355—L. A. D. 11] Objection statement on the examination of the Government Printing accounts for The period from August 18 to November 19

D 0372—GPB—6,000—1-12-16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
10	The following are the Cases for which no Gold Cost Sheets & bills prepared.				
No & Date of Work Docket	From whom	description of work	Date of despatch	Immaterial & Steps may be taken for preparing Gold Cost Sheets & bills for the above noted works. Noted in the Margin.	This is being given effect to
5336 / 14.9.18	Chairman, Chamber of Commerce	Prices Current & Market reports	18 9 18		
1235 / 8.1.19	Sri Krishna Press Bangalore	Sharpening & Cutting knives	8 1 19		
1577 / 15.2.19	Agent, Mysore Rys.	P. W. S. No: 1577 & 36 Attendance Rys	18 3 19		
1903 / 5.4.19	Supdt. Govt. Soap Factory	Cutting 5 Reams each Sudani & Linen papers as per Sample	5 4 19		
2269 / 26.5.19	Traffic Manager Mysore Ry.	For Promissory & Mapadan Ch. M.	Not Noted		
2279 / 27.5.19	-do-	2000 Covers as per Sample	24 6 19		
4 / 12.19	Supdt of Parkl 2nd Queen Victorias own Coppers & Brass	Sharpening & Cutting knives.	Not Noted		
280 / 26.7.19	S. G. Carbolic Soap Factory	Cutting Sudany papers as per Sample	26 7 19		
7750 / 26.9.19	-do-	Cutting Linen [illegible]	26 9 19		

Chief / Senior Auditor

C. O. 355--L. A. D. 11] Objection statement on the examination of the Govt Printing accounts for the period from August 1916 to Aug 19

WD (971)—G1 P—6,000—1-12-16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
9	Job Cost Sheets.				
	In the following cases bills were sent to the parties without preparing Job Cost Sheets.		Raw bills were prepared without Job Cost Sheets. They be Stated. In future Job Cost Sheets should be prepared for each work to enable the check of the amounts of the bill with Job Cost Sheet -	owing to want of printed copies of Job Cost-Sheet Books, the working was done on Slip papers. In future bills will be prepared according to the working of Job Cost-Sheets.	
No & date of Work Docket	Name of the party — No & date of bill	Amount			
~~1199 dt 3/19~~ 1199 dt 3.1.19	Mr. D. K. Subba Rao 102 dt 10/19	19 4 10			
1267 dt 10.1.19					
1722 dt 12/19	Vas - as Sanctn 123 dt 17/19	3 99			
	Bros Bangalore				
2300 dt 30/19	Agent Mysore & Cale. 179 dt 16/19	333 98			
	Railways				

Chief / Senior Auditor

C. O. 355--L. A. D. 11] Objection statement on the examination of the Govt. Printing accounts for the period from August 18 & Ors.

WD (971—GPE—CCC—1.12.16

Serial No	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
7 Private	Rejoiders showing the Dept.al works done in the Press with bills & Cards.		The works done subsequent to 14.10.19 were not posted into the rejoiders from Abstract Work Rejoiders. Steps may be taken to have the works done upto date. Same posted in the Rejoiders.	This is being attended to.	
8	Jobs Cost Sheets		Jobs Cost Sheets for the period from July to November 1919 have not been posted. These sheets may be ordered to be prepared immediately—	Action is taken / Special arrangements have been made to bring the work up to date	

Chief / Senior Auditor

 Objection statement on the examination of the Government Bounty accounts for the Period from August 1918 to November 1918

D 0971—GPB—6,000—1-12-16

13

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
5	Cash book (Continued)				
	14.5.19 - Cost to Foreman Government Branch Press for Contingent expenses & to make Permanent advance of Rs 23 in all	15	Want of acquittance/payment from the Foreman. This may be obtained & placed before next audit.	Since received vide 15.1.20	✓
6	Acquittance Roll.				
	In the following cases, different dates, on which disbursements of pay were made, were not noted in the acquittance roll.		In future different dates on which disbursements are made, are to be noted in the acquittance roll to enable the check of the same with the entries made in the Cash book		
(3) Pay for July drawn in August 18	date of disbursement: Amount: 1.8.18 1781 11 7				
	2.8.18 14 - -				
	5.8.18 8 . .				
	7.8.18 17 8 -				
	8-8.18 10 . -				
	total 1831 6 7				
(4) Pay for August drawn in Sept 18	2.9.18 1843 11 5				
	3.9.18 77 - -				
	6.9.18 23 . .				
	7.9.18 17 . .				
	total 1960 11 5				

Chief / Senior Auditor

Objection statement on the examination of the Govt: Printing accounts for the period from August 19 to November 19

D.097—GPB—5,000—1-12-16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
			explained why the amount was not brought to Cash book on 24.5.19 instead of on 26.5.19.		
3	2.4.1919 — Cash from 1st Munsiff's Court Bangalore being the amount of suitors cash	- 8 -	It may be stated why the amount was brought to Cash book on 2.4.1919 instead of on 31.3.19 on which date the amount was received in the office as per Officer's orders on the Court memo.	The Court amount was received in the Cash Department on 2nd April 1919 from the Correspondence Section and therefore the necessary entry was made in the Cash Book	
4	In the following Cash slips the amounts received by Pay Section of the Comptroller's office disbursed were shown on both the sides of the cash book		The cause of discrepancy between the actual amounts received & disbursed & those entered in the Cash book may be explained	(1) T. A. Bill for Rs 84-6-1 was sent to Comptroller's office for audit but payment authorized for Rs 83-14-1 due to allowing a sum of annas eight. Actually Rs 83-14-1 was received and disbursed. Rs 84-6-1 was the T. A Book original entry wrongly entered in the Cash Book instead of Rs 83-14-1.	
	Nature of item	Amounts actually received & disbursed	Amounts shown on both the sides of the cash book		
date					
21.6.19	T. A. bills for April 19 - 36.2.0 May 19 - 47.14.1 83.14.1	83 14 1	84 6 1		
2. 13.2.19	Bill No: 104 of 7.2.19 of B. Y. Jangama & Sons	49 4 4	49 4 9	Chief / Senior Auditor	
3. 20.11.19	Bill No: 693 of 17.11.19 of Messrs Wards & Co. Bangalore	25-4-0	25-0-0	(2) A Sum of Rs 49-4-4 was actually received from Pay Section and paid to party. The figure 49-4-9 was wrongly entered in the cash book as 49-4-4.	
				(3) In this instance also Rs 25-4-0 was received from Pay Section and paid to party. The entry as per the 25-4-0 instead of 25-0-0.	

C. O. 355—I. A. D. 11] Objection statement on the examination of the Government Printing accounts for the period from August 18 to November 1919

(1)

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
	Examination of Cash on 11.12.1919. Advance of Rs. 35 made on 14.10.19 to Soorappa Accountant of the Office for the purchase & Supply of books to the British Museum & India Office Library London.		The Cash was not to be found in the Custody of the official at the time of examination. It may be explained why he was allowed to take Government money to his house.	The Official has been warned severely and that necessary arrangements have been made to prevent recurrence and needful orders have been immediately issued for the Safe Custody & Book Advance Amount in the Office Chest.	
2	Cash Book 26.5.19. Cost of books received 28 12		C.O. No: 2625-4 d/22-5-19 forwarding Rs. 28.12.0 to the Registrar of authorized Publications on account of the cost of books supplied to the British Museum London during the Calendar Year 1918. The money was received in the Office on 24.5.19 as per Officer's order on the Cash. It may be	The amount in question was received in the Cash Section actually on the 26th May 19 from the Correspondence Branch and hence the same was brought to Book Book on that date.	

Chief / Senior Auditor

C. O. 355—L. A. D. 11] Contingency Objection statement on the examination of the Govt. Printing Office accounts for 1917-1918 P 0971—GPB -6,000—1-12-16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
5/27	Issue of 42 yds of long Cloth on 18.7.18 & Gale Keeper for making Dress Bodice peons		Orders of Government may be obtained for the issue of cloth to peons.	Vide G.O. No. 27313-14/Pt.8/7 Dt. 11th June 1915	✓
6/36	Omission of certain articles both in the Stock & Dead Stock Account.		Articles may be brought to Dead Stock account.	Attended to	✓
7/38	Non-receipt of Printing paper from the National Depot in the order of indents. Papers indented for are received in instalments		These may be discontinued.	" "	✓
8/30	The accounts of Service Postage Labels are not correctly maintained		There is no improvement in the maintenance of these accounts	Careful attention is being paid.	✓

Mitr. Krishna Rao
Chief/Senior Auditor

O 355—L. A. D. 11 Establishment Objection statement on the examination of the Government Printing-office accounts for 1917-1918

D 0972—G P B—6,000—1-12-16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
1	A sum of 0-8-6 due from Messrs Kamaruddin & Co. Bombay for Issuing Unpublished Gazette of 22-7-15 Reminder No: 499 of 23-2-19	8 6	Early recovery of the amount is availed.		
2	A sum of Rs. 7 being the amount due from Mr T.C. Gokuldas for publishing a private notice Reminder No: 503 of 20-2-19		-do-		
3	Calculation of earnings of workmen in the binding and perforating branches on the work done turned out by them during the whole month instead of each days work.		This was not given effect to even from the official year 1919-20 as explained in the Imprdt Letter No: 3076 of 19-5-19 to Government.		
4/31	The treasury receipts called for in Imprdt No: 273 of 14-9-17 from the Manager H.G.P. for Gazette publication Charges do not contain Treasury Credit Certificates		Treasury officer's acknowledgment may be called for —		

Chief / Senior Auditor

24532

WD 0759—GPB—8,000—17 3-21

Please address all future communications to the Comptroller to the Govt. of H. H. the Maharaja of Mysore.
In reply to this Comm. please refer to
No. 243-4/LAD

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 7th Decr. 192 .

FROM

T. SATYARAJ CHETTY ESQ., B.A.,
Comptroller to the Government of His Highness the Maharaja of Mysore.

To

B. Venkoba Rao, Esq., B.A.,
Secretary to the Govt. of Mysore,
General Department.

SIR,

With reference to your memo No.131 dated 6th July 1922 forwarding a copy of your letter No.E.130/P.S. dated 6th July 1922 addressed to the Superintendent, Government Press, regarding the recovery of the amount due to Government on account of shortages in the stores of the Press, I have the honor to state that I arranged for the examination of the accounts of the Stores Branch of the Government Press for the period during which late Puttainnaiyya was in charge of the Stores Account and I forward herewith the Audit Report for the information of Government. I beg to invite special attention to the points noted below:-

(1) There are no authenticated records with which to check the articles received as posted in the receipt ledger (para 7 of the Audit report)

(2) The impracticability of agreeing the entries in the copies of bills with those in the invoices owing to variations and discrepancies either in the description or in the number of articles as recorded in the two sets of documents (para 8 of the audit report)

(3) There are no reliable records of the actual issues against

indents

16

indents for articles requisitioned for (para 9 of the audit report)

(4) The stock-taking by Mr. J. Reids in February 1920, which had to be relied on by the Auditor in preparing the statement of excesses and shortages was incomplete and the results as recorded by Mr. J. Reids in pencil are irreconcilable.

No regular stock taking appears to have been attempted and the results of the count made by Mr. Reids have not been separately recorded in any statement. Mere pencil entries have been made in two of the pages of the receipt ledger (paras 15, 16 and 17 of the audit report).

A statement of shortages and excesses as far as could be gathered from an examination of the available documents and from a comparison of these with the books maintained in the stores branch of the Press has been prepared and appended to the audit report.

In fixing the liability for shortages, I see no reason to set off the excesses against the shortages for determining the liability, except in cases where the shortages and excesses pertain to one and the same article.

I have the honor to be,
Sir,
Your most obedient servant,

for Comptroller.

MSR/7-12

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Note of the special audit of the accounts of the STORES ~~of~~ in the GOVERNMENT PRESS, BANGALORE for the period from the 1st February ~~1922~~ 1917 to 29th February 1920.

Names of auditors.	Period from	Period to
Messrs. K.Joseph Pillay and A.S.Ahobalachar	24th July 1922	21st August 1922.
Mr. A.S.Ahobalachar	22nd August 1922	23rd September 1922.

Period occupied 48 days.

I. The circumstances that led to this audit.

In the course of the periodical audit conducted in February 1920, it was brought to the notice of the Superintendent, Govt. Printing, that shortages in stock in respect of ~~the~~ several items were noticed, the chief among them being Gold Leaf Booklets. The Superintendent wrote and asked the ~~Comptroller~~ Comptroller to dpute Mr. M.K.Krishnaswamy Iyengar, ~~the~~ auditor to conduct a thorough examination of the stock of stores. As Mr. Krishnaswamy Iyengar could not be spared, the Superintendent was requested to make his own arrangements for the work. The Superintendent directed Mr. J.T.Reids, the Sub Asst. Superintendent of the Press, who was in direct charge of the stores to take stock. The stock is stated to have been examined during the last five days of February ~~1920~~ 1920 with the result that there were both shortages and excesses as detailed in the statements (A) and (B). Both the shortages and the excesses were valued and the total value of the latter was deducted from that of the former with the result that there was a net loss of R.681-10-11.

2. As Mr.B.K.Rangiah CHEtty, who was the store-keeper when the discrepancies ~~were~~ in stock were discovered in February 1920 by the auditor, had not furnished the required cash security of R.500/- and as the cash security already furnished by the late Mr. Puttannaya who was the predecessor of Mr. Rangiah Chetty and who died in November 1919, had not been refunded, it was suggested, ~~that~~ in this office audit report forwarded to the Superintendent in May ~~1920~~ 1920, that, in the interest of Government, the security deposit of Mr. Puttannaya need not

be refunded till orders of Government are obtained and that a cash security of R$500/- should immediately be taken from Mr, Rangaiah Chetty. The Superintendent. Govt. Printing replied in his letter No.3126 dated 4/11th June 1920 as folows:

"Complete stock of stores articles will be sent to Government for obtaining final orders; till then the security deposit of R$500/ furnished by late Mr.Puttannaya will not be refunded and Mr.Rangaya Chetty has been directed to furnish the required cash security immediately.

3. The cash security of R$500/- was received from Mr. Rangaya (in 16 instalments commencing from August 1920 and ending with January 1922. But, though the security amount of Mr.Puttannaya has not been refunded, the statement showing the discrepancies in stock was not forwrded either to Government for orders as promised to the Comptroller in the Superintendent's reply to the audit report or to the Comptroller. This set the matter at rest and there occurred in consequence delay in the settlement of Mr.Puttannaya's claims.

4. Mr. Sankaranarayana Rau, the eldest son of the deceased Puttannaya, could not therefore get his share of the cash security deposited by his father in time and represented to Government in May 1922 that the cash security of his father had not been refunded to him though it was nearly two years and a half since his father died. The representation was referred to the Superintendent for explanation for delay. Despite these facts, the Superintendent reported to GOvernment in letter No.4437 dated 23rd May 1922 that as no orders had been received from Governmenb on the audit report of the Comptroller, he could not dispose of the case.

5. In July 1922, however, the Government informed the Superintendent that the liabilities of Mr.Puttannava might be determined in consultation with the Comptroller. Hence the present audit.

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II. The result of current audit.

(A). The period.

6. Mr. Puttannaya was appointed as store-keeper in October 1916. He did not furnish the required cash security immediately. But he was permitted to pay the sum of R500/- in twenty equal instalments of R25/- per mensem from June 1917 to January 1919. The Day Book, the Recipt Ledger and the Issue Ledger, which are the important records registers maintained in the Stores branch of the Government Press, disclose that the entries therein appear to be in the handwriting of Mr. Puttannaya only from February 1917. Hence the Stores accounts only from February 1917 were taken up for audit. As the examination of stock was conducted on the closing days of February 1920 the audit was closed with the accounts for February 1920.

(B). The receipts and the Receipt Ledger.

7. In the majority of cases invoices (or receipts of "salenotes") are received from suppliers along with articles. In other cases copies of bills claiming the cost of articles supplied, occupy the place of invoices. Very few cases were observed in which the store-keeper himself prepared a slip in which he entered the information he thought necessary, with a view that these slips may serve as invoices. All these have been consecutively numbered by the store-keeper and filed. It is the entries in these invoices which, in the absence of more authentic records, were taken as the basis for checking the correctness of postings in the Receipt Ledger. There are two instances in which the receipt of articles are entered in the ledger twice viz. once when the invoices were received and a second time when the bill was received as in the case of Mono-Paper-Spools and J.K.Black -Ink No.2 in 1917-1918. There are also instances in which the articles, such as machines and the parts thereof which are treated as Dead-Stock, have been brought erroneously to the Receipt Ledger of Consumable Articles instead of to the Dead-Stock Register direct.

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8. An attempt at the examination of the Bill-Register with Invoices ~~revealed~~ resulted in the impractibility of identifying the the entries in bills with those in invoices, as the description of the articles was not in many cases identically the same in both the documents and when the articles bore the same description in both of them, their numbers differed, the number in the bill being probably the aggregate of the several quantities supplied on different dates which werenot specified in the Bill-Register.

(c) The Issues and the Issue-Ledger.

9. The indents prepared by the several sections of the Press are passed by the Superintendent and sent to the Store-Keeper who numbers these indents and files them in the order in which the articles mentioned therein are issued by him. But acknowledgments of the sections concerned are not obtained either in the indents or seperately. So these indents are in themselves not sufficient vouchers for audit. This defect may kindly be removed immediately. In certain indents, however, the storekeeper puts a cross mark against the entries of articles not issuued, reduces the quantities indented for when the reduced quantity only is issued, or makes a note of articles not issued at all. But there are cases in which articles were found on examination to be in exces of the number arrived at as balance in the books as on the date of examination. This shows that the names of articles not issued were in some cases not noted in the indents as not issued, with the result that the entries of issue were made in the Issue-Ledger as a matter of course on the strength of the indents and that the balances were therefore found to be in excess of the book balance. But, as, for purposes of audit, some original document must be relied upon for check of entries in the Issue-Ledger, the indents had nevertheless to be taken as vouchers for issues recorded. The entries in the Issue-Ledger were accordingly checked with these indents. Instances exist in which the full quantities indented for were not ledgered immediately, a portion on the date of indenting and the balance after lapse of months and years as in the case of kerosene oil and brass rules in 1916-17 and 1917-18. ~~There are cases in which~~

There are cases in which the quantity issued is in excess of what is ~~known~~ shown in the Receip -Ledger as balance available as in the case of Page Cards in March ~~&~~ 1917.

10. A list of examples of errors existing in the ledgers is herein enclosed with a request that steps may kindly be taken to avoid similar errors in future.

11. The object of maintaining a ledger in an office where stores exist is that rom a glance through its pages the quantity that ought to be in stock at any time may be easily learnt. As the present ledgers show only monthly balances it is desirable that, instead of two volumes - one for receipts and the other for issues - as at present, only one volume (for each official year) with a page or sets of pages reserved for each description of article and with the following columns in each page is ppened:-

(a) Date,
(b) From whom received
or
To whom issued,
(c) Opening balance,
(d) Receipts,
(e) Total,
(f) Issues,
(g) Closing balance.

If, when any transaction is entered in the ledger, the ~~balan~~ balance (after the transaction- receipt or issue) is also entered, then the balance at any time- of the article - can be made out; and no separate calculation need then be made to arrive at the balance. This procedure minimises both the number of books to be kept and the scriptory work involved in maintaining them. The time thus saved may be utilised to keep the books always correct and up-to-date.

(D) STOCK-TAKING.

12. The officer deputed to take stock was Mr. J.T.Rei who was in immediate charge of the stores. It would have been better if another officer who was unconnected with stores and their accounts, had been deputed to take stock, especially as stock-taking was arranged for on some of the articles being found ~~diff~~ dfficient by the auditor. Though the object of the stock-taking was apparently to

to determine the extent of loss in the Store: the following facts tend to show that the stock-taking was apparently not conducted as it should have been.

13. From Mr.Reid's report dated 3rd March'20 to the Superintendent, it is seen that the articles which were treated as Dead Stock were not examined.

14. No statement was then prepared similar to the one which is prepared at the periodical quinquennial stock-taking of machinery If such a statement had been prepared it would have been possible to learn what articles were counted, measured or weighed ~~of~~ in the period during which the stock-taking operation is stated to have lasted. Neither has this information, which is very essential to arrive at the ledger balance of an article on the day of its examination to compare with the quantity found in stock at the same time, been recorded anywhere else. Only on two of the pages (of the Receipt Ledger) at the commencement of the entries relating to the transactions for February 1920 the pencil notes appear as follows:-

(stock taken on 24-2-20).

15. Pencil figures appear below the ink figures representing opening balance for February'20 in the Receipt Ledger. These pencil figures indicate, apparently in the absence of any other record, the quantity of stock actually found. If so, the fact that no pencil figures appear below ink figures in respect of the following articles, goes to show that their stock was apparently omitted to be taken:-

If so, no reason for the omission is traceable.

123 Phenyle
164 Turpentine
172 Battered Types
173 . do stereo Types
176 Pig Lead
199 Board Chalk
218 Stabbing Machine Needle
219 Enamelled kettle
224 Tack Nails
230 Binders' Bodkin
235 Americal Flour
236 Dog Tooth Belt Fastener
237 Cotton Waste

16. There are certain pencil figures immediately below the open-

opening balance of February 1920. The quantities represented by these figures ~~was~~ were compared with the figures in ink which represent the opening balances, and the excesses and shortages of which statements were prepared and submitted to Govt. by the Superintendent, were found in may 1922 to be the differences between these two sets of figures The net loss of Rs.681-10-11 reported to Government by the Superintendent, is arrived at by deducting the value of excesses from that of shortages.

17. From the record of transactions relating to Gold Leaf Booklets it is difficult to say whether the stocktaking was, if at all, satisfactorily done.

The opening balance was	95	booklets
Received on 3-2-20	10	"
Total from 3-2-20 ..	105	"
Issued on 9-2-20 ..	2	"
Balance from 9-2-20 ..	103	"
Mr.Reid's pencil figure;	45	"
Shortage	58	"

If there had been only 45 booklets when the stock was examined the quantity, that ought to have been entered in the statement of shortages, is 58 and not 50 booklets only. If the quantity, viz., 50 booklets entered in the statement of shortages is assumed to be correct, the quantity, entered in pencil in the Receipt Ledger as representing the quantity found ~~deficient~~ at stocktaking, should have been 53 and not 45 only.

18. Such irreconcilable figures and the absence of the statement of actuals found at stock-taking coupled with the fact that the transactions, from the 1st February '20 to the date of commencement of stock-taking, were ignored when the statements of excesses and shortages were prepared by ~~the~~ Mr. Reid's, have necessitated the preparation of a modified statement during the present audit.

19. The fact of the existence of stores in an office requires in fact periodical stock-taking by the officer in charge. The periodical check of a few articles by the auditor as required by Government in their Order No.G.1323-5/GP.14-09-7 dated 27-8-1910 cannot therefore dispense with the necessity for the officer in charge of Stores to take stock periodically. It is, therefore, requested that complete stock-taking be arranged regularly at intervals, say, of not less

than a year at least.

F. Conclusion

20. Mr.Reid's valued the quantities of articles mentioned in his statements and found that the shortages amounted to R$.819-4-8 and the excesses to R$.137-9-9.

According to the modified statements now prepared for reasons already explained, the shortages amount to R$.919-3-4 and the excesses to R$.569-14-1.

In determining the loss of stores the Press authorities deducted the value of the excesses from that of the shortages and reported to Government that there is a net loss of Rupees 681-10-11. According to the modified statements, the net loss amounted to R$.349-5-3. Whether, in determining the loss, the value of excesses may be set off against that of shortages, is a point on which orders of Government are necessary.

21. No record was produced to show that stock was taken (1) either when Mr.Puttanniah was appointed as Store-keeper (2) or during the entire period of his Store-keepership amounting to nearly 2½ years (3) or even immediately after his death (4) or even when Mr.Rangiah Chetty was appointed. Even departmental stocktaking arranged for in February 20 at the instance of the audit office was not regularly conducted. It is, therefore not practicable to determine ~~by audit~~, the extent of personal responsibility of Mr.Puttanniah though this is the object with which the present audit was ordered by Government to be taken up.

A. Narasimhamurti 22.4.22.
Asstt: Comptroller.

17.4.22

Modified statement of increases

	Name of article	Quantity	Rate	Amount
1	Planer	1	0-7-6 each	0-7-6
2	Celluloid Shooting Sticks	5	63 12-0 for 25—3	12-12-0
3.	Page Cords	11 bobs	2—0 ball	22-0
4	Quorns	600	5—0 1000	3—0
5	Cut Dog	2	1-8-0 each	3—0
6	Pearl Ash	36 lbs	0-5-0 lb	11-4-0
7	Hastings Camel Hair Belting	39 ft 7 in.	1-10-0 foot	64-7-9
8	Belt Fasteners.	2	10—0 24	0-1-3
9	Roller Composition	69 lbs 2 oz	2-10-0 lb	181-7-0
10	Pg Blue Zinc	3 Tins	3—0 lb. tin	9—0
11	Gold Bronze.	2 packets	1—0 each	2—0
12	China Paper	5 sheets	0-1-3 sheet	0-6
13	Blotting Paper	16 yds 6 in	0-12-0 yard	1-2
14	Sand Paper	12 sheets	0-10-0 dozen	0-10
15	Gum White	1 lb	0-8-0 lb	0-8
16	Brooms Coconut	6	1-8-0 24	0-6
17	Impression Cloth	2 ft 3 in	4—0 yard	3-0
18	Horrocks shooting	2 ft 3 in	35—0 yard	2-0
19	Canvas Cloth	12 sheets	1—0 1 sheet	12-0
20	Engine Cotton II cord	34 ft 2 in	0-11-9 yard	25-0
21	Long Cloth Brahman	2 yds 1 ft,	25—0 40 yds	3-0
22	Skivers Ream	1/4	11—0 Ream	2-0
23	Head Band	2 yds 4 in	0-11-0 yard	1-0
24	Backing Canvas	3 lbs 12 oz	4—0 lb	1-0
25	Kerosene Oil	9 tins 11½ bottles	4-9-0 tin	43-0
26	Tin	6¼ lbs	1-15-0 lb	12-0
27	Steel Brushes	3	3—0 each	9-0
28	Zinc White (Zinc)	1 lb	1—8—0 lb	1-8
29	Silver Bronze	4 phials	needs at Foot of	

Carried over 454

				Rs
	Brought forward			454-10-0
30	End or Flower Paper	12 sheets 2-4-0	quire	1-2-0
31	Split Roan Skin	½ — 11-8-0	a skin	5-12-0
32	Ruling Pens single	100 — 20-0-0	1000	2-0-0
33	—do— double	100 — 25-0-0	—do—	2-8-0
34	Spindle Oil	1 gallon 5½ bot	3-0-0 gallon	35-12-8
35	Perforating Rules	5 — 4-12-0	dozen	1-15-8
36	Book Machine Needles	9 — 2-3-0	each	19-11-0
	Thread	3 — 0-3-0	each	0-6-0
37	Rubber Pungo	2 — 0-3-0	each	0-6-0
38	Machine Tapes	94 yd 1 inch	0-2-0 yard	11-12-6
39	Permanent Bright Green	1 bottle	3-8-0 bottle	3-8-0
40	Extra Liquid Ink	1 — 0-8-0	—do—	0-8-0
1	Stearin	8 oz	0-6-0 lb	0-3-0
2	Tissue Paper	179 sh 4 ch	0-12-0 quire	12-14-0
3	Tinfoil	14	0-1-0 each	0-14-0
4	Smeeders Whiting	25 lb	0-8-0 lb	10-0-0
5	Aloe Ropes	6	0-0-9 each	0-4-6
6	Pure Ether Ink	2 — 3	lb	6-0-0
			Total Rs	569-14-1

11-22
Sorted

Head Accountant
Auditor

Modified statement of shortages

	Name of article	Quantity	Rate	Per	Amount
1	1½ Point Brass Rulers	852	96—0	gross	568—0
2	Soaps — — —	6	0—1—8	each	0—10—0
3	Lye Brushes —	1	0—5—0	do	0—5—0
4	Press Furniture	5ft 2ft 3 inches	1—2—0	yards	6—7—6
5	J. K. Black Ink	1 tin	2—5—0	½ lb tin	2—5—0
6	Gold Leaf Booklets —	71	1—14—0	book	133—2—0
7	Machine Cotton Reels —	18	0—12—0	each	13—8—0
8	Blue Ink Powder	¼ oz	15—0	lb	3—12—0
9	Stitching Twine	2 lbs 12 oz	5—4—0	lb	14—7—0
10	Castor Oil	3 bottles	0—9—0	bottle	1—11—0
11	Cocoanut Oil	⅛ bottle	0—9—0	do	0—1—1
12	Antimony	16 lbs 12 oz	0—13—0	lb	13—9—9
13	Glue — — —	11 lbs	0—12—0	lb	8—4—0
14	Match Box —	5	2—4—0	gross	0—1—3
15	Silver Bronze —	3¾ packets	vide statement of errors		
16.	Unbleached Linen Paper	25 yds 2 sheets	0—10—0	yard	15—10—10
17	Rubber Tubing —	2 feet	0—12—0	foot	1—8—0
18	Jar — — —	16 lbs	5—0—0	1 maund or 25 lbs	3—3—2
19	Stitching Wire —	1 spool	2—8—6		2—8—6
20	3 Point Brass Rulers	12	5—4—0	dozen	5—4—0
21	Wavy Rule —	28	3—4—0	do	7—9—3
22	Dotted Rule —	166½	3—4—0	do	46—1—6
23	Rubber Rings for Machine Flys	3	0—6	each	1—2—0
24	Oriental Deep Colour Blue Ink	2 tins	4—0—0	lb tin	8—0—0
25	Powdered Resin —	4 oz	0—4—0	lb	0—1—0

Carried over — 856—3—10

(18

Brass Journal ——— 856-3-10

26.	Shell Gran Turismo	1 tin	1-2-0 lb	1-2-0
27.	Tamo Thanter Snakes	2 —	0-2-0 each	0-4-0
28.	Calico Insert — —	8yds 2.7m	1-0-0 Yard	8-13-9
29.	White Foil ———	9 sheets	1-8-0 yard	0-9-0
30.	Enzalato — — —	6½ boxes	2-8-0 box	16-4-0
31	Paper: Fastanerio —	4	0-8-0 each	2-0-0
32.	Brandara Needle —	4 —	0-8-6 dozen	0-2-10
33	Cotton Reel Thread	7 —	0-4-0 each	-12-0
34	Stereo Metal ———	17½ lbs	0-6-0 lbs	6-4-0
35	Iron Screws ———	1 gross 8½ doz	1-12-0 gross	2-15-5
36	Fine Tacks ———	1 lb 10 oz	0-14-0 lbs	1-6-9
37.	Brass Hooks —	1 ———	0-9 doz	0-0-9
38.	Enamel Cream —	1 lb —	3-0-0 lb	3-0-0
39	Royal Ore Products	1 lb —	3-0-0 lb	3-0-0
40	Blue Tint Ink	5 lbs —	3-0-0 lb	15-0-0

Total - £ — 919-3-14

21-11-22
Above 3

A. Abercrombie
Auditor

Statement 19A

List of shortages reported by the Press authorities

	Name of article	Quantity	Rate	Per	Amount
1.	1½ point Brass Rules	870	Rs 5-7-0	doz	394-3-6.
2.	3 " "	12	Rs 5-4-0	doz	5-4-0.
3.	Wave Rules	28	Rs 3-4-0	doz	7-9-4.
4.	Dotted Rules	166½	do	do	45-1-6.
5.	Soaps	5	0-1-8	each	0-8-4.
6.	Lye Brushes	3	1-0-0	do	3-0-0
7.	Rubber Rings for Machine fly	3	0-6-0	do	1-2-0
8.	Press Furnishing	27 yds 3 inches	1-2-0	foot	30-10-6.
9.	Roller Composition	30 lbs 14 oz	2-10-0	lb	79-0-4.
10.	Oriental Deep Chinese Blue Ink	2 lbs	4-0-0	do	8-0-0
11.	Ink No. 9	1 lb	2-5-0	do	2-5-0
12.	Silver Bronze	34 packets	1-0-0	packet	34-0-0.
13.	Powdered Pumice	4 oz	0-4-0	lb	0-1-0
14.	Shell Green Tint Ink	1 lb	1-2-0	lb	1-2-0
15.	Lamp Shanter Snake clips	2	0-2-0	each	0-4-0
16.	Calico I sort	8 yds 2 ft 7 in	1-0-0	yard	8-13-8.
17.	Gold Leaf	50 booklets	1-14-0	each	93-12-0.
18.	White Foil	9 sheets	1-8-0	quire	0-9-0
19.	Machine Cotton Reels	20	0-12-0	each	15-0-0
20.	Envelopes	6½ boxes	2-8-0	box	16-4-0
21.	Paper Fasteners	4	0-8-0	each	2-0-0
22.	Binders' Needles	4	0-0-8	each	0-2-8
23.	Blue Ink Powder	8 oz	15-0-0	lb	7-8-0
24.	Stitching Twine	1 lb 12 oz	5-4-0	lb	9-3-0.
25.	Cotton Reel Thread	7	0-4-0	each	1-12-0
26.	Castor-Oil	3 bottles	0-9-0	bottle	1-11-0
27.	Cocoanut Oil	1⅛ bottles	0-9-0	bottle	0-10-2
28.	Stereo Metal	17 lbs 8 oz	0-6-0	lb	6-9-0.
29.	Iron Screws	1 gross 8⅓ dozen	1-12-0	gross	2-15-5
30.	Pin Jacks	1 lb 10 oz	0-16-0	lb	1-6-9
31.	Brass Hooks	1	0-0-6	each	0-0-6
32.	Emeral Green	1 lb	5-12-0	lb	5-12-0
33.	Black Letter Ink	20 lbs	0-12-0	lb	15-0-0
34.	Royal Die Press Ink	1 lb	3-0-0	lb	3-0-0
35.	Pale Tint Ink	5 lbs	3-0-0	lb	15-0-0
					819-4-8
					137-9-9
					681-10-11

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21-11-22.
Mysore

A L Krishnaiyar,
Auditor.

Statement B (20

List of excesses reported by the Press authorities

	Name of article	Quantity	Rate Rs	Per	Amount
1.	Perforating Rules	5 dozens	4·12·0	dozen	1·15·8
2.	Book Machine Needles Thread	9 "	2·3·0	each	19·11·0
3.	Oil Dag	2	1·8·0	do	3·0·0
4.	Rubber Rings	2	0·3·0	do	0·6·0
5.	Machine Tape	95 yds 9 inches	0·2·0	yard	11-14-6
6.	Blue Ink	3 lbs	3·8·0	lbs	10·8·0
7.	Permanent Bright Green Ink	1 lb	3·8·0	lbs	3·8·0
8.	Silver Bronze Phials	4 ~~lbs~~ (phials)	1·0·0	~~lbs~~ each	4·0·0
9.	Litho Liquid Ink	1	0·8·0	"	0·8·0
10.	Stearin	8 oz	0·6·0	lbs	0·3·0
11.	Tissue Paper	17 qrs 4 sheets	0·12·0	quire	12·14·0
12.	Unbleached Paper	20 qrs 14 sheets	0·10·0	do	12·13·6
13.	End Paper	15 sheets	1·4·0	do	0·12·6
14.	Tinsels	14	0·1·0	each	0·14·0
15.	Blotting Paper	15 qrs 6 sheets	0·12·0	quire	11·7·0
16.	Calico, 2nd sort	5 yards	0·11·9	yard	3·10·9
17.	Head Band	4 inches	0·11·0	do	0·1·3
18.	Backing Twine	2 lbs 12 oz	4·0·0	lbs	11·0·0
19.	Sweders whiting	20 lbs	0·8·0	lbs	10·0·0
20.	Aloe Ropes	6	0·0·9	each	0·4·6
21.	Pure Blue Ink	2	3·0·0	lbs	6·0·0
22.	Tin	6 lbs 4 oz	1·15·0	lbs	12·1·9

137·9·9

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21-11-222

A.L. Thobalachar,
Auditor

List of examples of errors existing in the ledgers (vide para 10 of the report).

Nature of error	Month	Article	Details of the error
1. Excess posting of receipts	October 1917	Dye Embossing Scarlet-Vermilion	The quantity ledgered as receipts on 10 10. 1917 is 4 tins when it is only 3 tins as entered over the overleaf of the receipt No 106.
2 Short Posting of receipts	October 1917	Jack Nails	The quantity received on 29 10. 17 is 2 ~~tins~~. This was entered as ½ ~~tin~~ both in the Day Book & in the Ledger.
3 Receipts not ledgered	February 1917	Glue	Receipt voucher dated 13 2. 17 is for 24 ~~tins~~ of glue. This bears a stock certificate of the Store Keeper but this is not posted in the ledger
4 ~~Excess~~ Short posting of issues	April March 1917	Kerosene Oil	1 bottle is entered both in the Day Book & the Issue Ledger as having been issued when it is 1 tin as per indent No 1187. 4. 191

(2)

5	Excess Posting of losses	July 1919	Ether	The losses as per incident Nº 52 is 6 lbs and not 10 lbs as entered in the ledger
6	Issues	Wasted	February 20	Kerosine Oil	2 bottles issued as per incident Nº 26 and the bin book therein not ledgered.
7	Ledgering on different dates the transaction of one date	March 1917	Brass Rulers	Incident Nº 124 By 10 3 1917 is for 1 gross (144) brass rulers 12 pound. 24 were posted on March 1917 & 120 on June 1913
8	Ledgering the transaction relating to one article for that of another	August 1917	China Paper	Issue voucher Nº 18 of 22 8. 1917 shows 3 sheets of China Paper. While the ledger entry is for 3 sheets of Flower paper.
9	Erroneous entries in	February 1917	Roller Composition	50 lbs is added to the Closing Balance across the remark "Not accounted for
		May 1917	Gold Leaf Book Leaf	13 books have been deducted from the opening balance with the remark: "See Suppl. order By 4 5 1917 which was not produced.

10	Pencil	September 1919	English Calico II sort	All the entries have been made in pencil in the Issue Ledger.
11	Error in totaling	—do—	S.L. ... R. 0178	Opening balance 3 1/4 packets Receipts. 7 - - - nil Total including balance 34 packets.
12	Entries were ignored while totaling.	July 1919	Quorms	300 entered in the Issue Ledger was not taken into account while totalling.
13	Total issues ~~not taken~~ ~~into~~ posted in the Receipt Ledger to workout the Closing Balance	June 1918	Gold Bronze	Total wrongly noted in the Issue Ledger as having been issued on 1-6-1918 was not brought to the Receipt Ledger when the closing balance for the months was worked out
14	Short posting of total issues in the Receipt Ledger to workout the closing balance of the months	March 1917	Page Cards	Total issues are 5 as per Issue Ledger, but only 4 entered in the Receipt Ledger to reveal wrong balance.

15	Error in noting the closing balance of one month as the opening balance of the succeeding month	November 1949	Emma White	The opening balance ought to be only 2 lbs and not 2 lbs 8 ozs as entered	(2
16	Error in working out the closing balance	June 1949	Unbleached Tissue Paper	Total including @13.5/ yds & sheets Issues - nil ing balance 5 — 8	

2nd November 1952
M Brown 3

A L Hobgrachar,
Auditor

15 Error in noting the closing balance of one month as the opening balance of the succeeding month.

G. R. S. VI—G/32]

SUBJECT.....

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Diary No. of letter replied to 4600

General and Revenue Secretariat

( )

, *the* *191*

Date of issue 17-1-23

Signed by [illegible]

Section P & S.

File No. 26 - 22

Serial No. 7A

No. 447

To

The Comptroller to Govt

Sir,

With refee. to your letter No. 243-4/Z.A.D dy 7.12.22 forwarding a report on the audit of the ~~Stores~~ Branch of the Govt. Press. I am directed to request you to ~~forward~~ the explanation, if any, of the Supdt. Govt. Press on the several points raised in the report

2 hares & c

over.

WE 4487 17-1-23

Copy to Supdt

For Genl. Secy. to Govt.

17/1

Govt 17.1.23

(26

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

In reply please refer to No. LAD.300

294 !

Comptroller's Office, Bangalore,

Dated the 27th Jany. *192* 3.

D 3241

PS.26-22-71

To

G.Aravamudu Iyengar, Esq., B.A.,

Secretary to the Govt. of Mysore,
General Department.

Sir,

Adverting to your No.E.4417/P&S.26-22 dated 17-1-23 enquiring whether any explanation of the Superintendent, Government Press has been received on the points raised in the report on the audit of the account of the Stores Branch of the Government Press for the period during which late Puttannaiya was in charge. I have the honor to reply in the negative.

A reminder has this day been sent to the Superintendent to re-transmit the report together with his explanations. On receipt of the same they will be forwarded to Government.

I have the honor to be,
Sir,
Your most obedient servant,

R Srinivasaraja...

For Comptroller

2439

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

In reply please refer to No. LAD.102.6/-

Comptroller's Office, Bangalore,

Dated the 24th July 1923

PS 26-7-23

D 267

PS 26.23-8A

To

T.E.Jeyarama Iyer, Esq., B.A., B.L.,

Secretary to the Government of Mysore,
Revenue Department.

26 JUL 1923

Sir,

I have the honour to forward herewith a copy of the replies furnished by the Superintendent, Government Press, to some of the points raised in the Audit Report of the Stores Branch of the Press for the period from February 1917 to February 1920.

I have the honor to be,
Sir,
Your most obedient servant,

A. Narasimhamurti
For Comptroller.

U.

Replies to the several points on the Note on the Audit of the Store Accounts.

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(1) There are no authenticated records with which to check the articles received as posted in the receipt ledger (para 7 of the Audit report)

(1) As suggested, authenticated printed receipts are being preserved from 1st January 1923 to check the articles received as posted in the Receipt Register

(2) The impracticability of agreeing the entries in the copies of bills with those in the invoices owing to variations and discrepancies either in the description or in the number of articles as recorded in the two sets of documents (para 8 of the Audit report).

(2) The bill register does not agree sometimes with invoices whenever contractor supplies a certain item twice or even thrice a month and claims the total quantity in his bill. The duplicate copies of invoices showing the supplies made on the several dates during the month are preserved in the Stores and may be referred to to check the receipt register according to dates of receipts. The bill book maintained in the office is only for reference of the quantities supplied by the contractors and the total amount paid to them. As the receipt of the passed bills ~~rece~~ received from the Comptroller's Office is acknowledged by the contractor in this book it serves as a useful book of reference against the contractor's claims, if any, of paid amounts.

(3) There are no reliable records of the actual issues against indents for articles requisitioned for (para 9 of the audit report).

(3) Acknowledgments of the sections concerned are being taken for the actual issues against indents.

(4) The stock taking by Mr.J.Reid in February 1920, which had to be relied on by the Auditor in preparing the statement of excess and shortages was incomplete and the results as recorded by Mr.J.Reid in pencil are irreconcilable.

(4) Stock taking of Stores will be taken at the end of June next as suggested.

Sd. B.Ramachendra Mudaliar,

Superintendent,
Govt. Printing, Bangalore.

Paul

"Copy"

Superintendent, Records Section,
Comptroller's Office

Proceedings of the Government of H.H.
the Maharaja of Mysore.

Read:-

Correspondence ending with letter No.L A D. 102 C/ dated 24th July 1923 from the Comptroller to Government submitting his report on the audit of the accounts of the Stores Branch of the Government Press from February 1917 to February 1920 together with the replies of the Superintendent, Government Printing ~~to some of~~ the points raised in the report

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Order No. 1172 — 3 Y/P.F.S. 26-22-9A

Dated Bangalore, 8th Oct-23

The audit discloses a lack of system and care in maintaining the store accounts. The books were not properly ~~ported~~ written up, no balances were struck periodically and ~~there was no periodical~~ the stock ~~taking~~ verification at ~~all. It is also noticed that~~ the explanations offered by the Superintendent for some of the discrepancies pointed out are vague and unsatisfactory.

Government direct that in future the Superintendent should arrange for an annual stock taking at the end of each official year and report the result to Government giving reasons for the shortages and excesses found in the Stores. The ~~first such~~ next stock taking may be arranged for soon after the next ensuing Dasara. A report in this connection should be furnished before the end of December.

The suggestions made in the audit report for improving the accounts are approved and the Superintendent will in consultation with the Comptroller arrange to maintain the accounts in the revised

form.

The Comptroller is requested to have the entire accounts of the Press (in all its Branches) examined by a senior auditor with a view to see that proper ~~during the next local audit and make suggestions for improving the same.~~ ~~for the defects noticed have been rectified and~~ ~~are being taken to maintain the accounts in the proper form~~ ~~also~~ for their proper maintenance & also to make suggestions for further improvement of the same

29/9 --

Genl. Secretary to Government.

4/10

To

The Comptroller to Government.

The Superintendent, Government Printing.

27.9.23

28.9.23

6/10/23